

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

FIRST APPEAL No 5191 of 1998

Date of decision: 23-9-98

For Approval and Signature

The Hon'ble Mr. Justice S. K. KESHOTE

1. Whether Reporters of Local papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether their Lordships wish to see the fair copy of the judgment?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 or any order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

AHMEDABAD MUNICIPAL CORPORATION

Versus

AB TEXTILES

Appearance:

MR M. R. Raval for the appellant

CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 23/09/98

ORAL JUDGEMENT

This appeal is directed by the Municipal Corporation of the City of Ahmedabad against the judgment and order dated 15-4-1993 of the Small Cause Court No.7, Ahmedabad, in M.V.A. No.12041 of 1991. Under the impugned order, looking to the fact that the premises in question are situated in an area to which the limits of the Municipal Corporation of Ahmedabad were newly extended the lower court has fixed the gross rateable value of the premises for the assessment year 1990-91 at Rs.10,896/-. On the basis of the material which has come on record this gross rateable value has been fixed by the lower court, and the learned counsel for the appellant is unable to point out any illegality in the order impugned in this appeal.

2. I have gone through the grounds taken in the appeal and from reading thereof I do not find anything substantial has been done by the Corporation in the appeal. The grounds are nothing but only formal and routine grounds taken mechanically. For example, ground No.3 states, "the learned Judge has not given any reason for fixing such a low rate of GRV and that too when the appellant had produced on record evidence justifying the GRV fixed by it'. I find from the impugned judgment that the court below has given reasons for quashing the gross assessment value of the premises fixed by the Corporation. Learned counsel for the appellant has failed to produce before this court any evidence justifying the gross rateable value fixed by the Corporation.

3. In the result this appeal fails and the same is dismissed. This judgment of this court shall not be taken to construe that the Corporation has no power or is not competent to revise the gross rateable value of the premises for the subsequent years in accordance with law.

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